

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Saturday 09<sup>th</sup> December, 2017**

**No. 600**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 22/2017- State Tax (Rate)**

**Date: 22<sup>nd</sup> August, 2017**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government on the recommendations of the Council hereby makes the following amendments in the notification of the Government of Sikkim, in the Department of Finance, Revenue and Expenditure, No.13/2017- State Tax (Rate), dated the 30<sup>th</sup> June, 2017, published in the Gazette of Sikkim, Extraordinary, *vide* number 292, dated the 6<sup>th</sup> July, 2017, namely:-

In the said notification,-

(i) in the Table, against serial number 1, in column (2), after the words and brackets "goods transport agency (GTA)" the words and figure " , who has not paid central tax at the rate of 6%," shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-

"(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
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